



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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July 11, 2007

To John Baldwin, Director of the
Iowa Department of Corrections:

Iowa State Prison Industries – Farms is a part of the State of Iowa and, as such, has been included in our audit of the State’s Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2006.

In addition to the CAFR, we also prepare a separate report of recommendations pertaining to each Agency’s internal control, compliance with statutory requirements and other matters when our audit discloses findings we believe should be brought to your attention.

This report is to inform you our audit of Iowa State Prison Industries – Farms did not disclose any findings which we believe were necessary to report for the year ended December 31, 2006.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of Iowa State Prison Industries – Farms during the course of our audit. If you have questions regarding the above information, please contact Suzanne Hanft at (515) 242-6244.

DAVID A. VAUDT, CPA
Auditor of State

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

cc: Honorable Chester J. Culver, Governor
Charles J. Krogmeier, Director, Department of Management
Dennis C. Prouty, Director, Legislative Services Agency
Roger L. Baysden, Director, Iowa State Prison Industries